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RAPIDES PARISH SHERIFF

ALEXANDRIA, LOUISIANA

JUNE 30, 2002

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Release Date 1/8/03

**RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA**

JUNE 30, 2002

**TABLE OF CONTENTS
(Continued)**

	<u>EXHIBIT</u>	<u>PAGE</u>
Independent Auditor's Report		1-2
General Purpose Financial Statements		3
Combined Balance Sheet - All Fund Types and Account Groups	A	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	B	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – General, Special Revenue, and Debt Service Funds	C	6-7
Notes to Financial Statements		8-22
Combining and Individual Fund Financial Statements		23
General Fund		24
Balance Sheet	D-1	25
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	D-2	26
Statement of Expenditures – Budget and Actual	D-3	27-30
Special Revenue Funds		31
Combining Balance Sheet	E-1	32
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	E-2	33
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -		
Jail Commissary Fund	E-3	34
Work Release Facility Commissary Fund	E-4	35
Drug Enforcement Fund	E-5	36
Local Law Enforcement Block Grant Fund	E-6	37
Debt Service Fund		38
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	F-1	39
Capital Projects Fund		40
Statement of Revenues, Expenditures, and Changes in Fund Balance	G-1	41

**RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA**

JUNE 30, 2002

**TABLE OF CONTENTS
(Concluded)**

	<u>EXHIBIT</u>	<u>PAGE</u>
Agency Funds		42
Combining Balance Sheet - Fiduciary Fund Types - All Agency Funds.....	H-1	43
Combining Statement of Changes in Assets and Liabilities - Fiduciary Fund Types - All Agency Funds.....	H-2	44
	<u>SCHEDULE</u>	<u>PAGE</u>
Schedule of Expenditures of Federal Awards	1	45-46
Other Reports Required by <i>Government Auditing Standards</i> and OMB Circular A-133		47
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of General Purpose Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		48-50
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.....		51-53
Schedule of Findings and Questioned Costs		54-55
Management's Summary Schedule of Prior Audit Findings		56
Management's Corrective Action Plan		57-58



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The Honorable William Earl Hilton
Rapides Parish Sheriff
Alexandria, Louisiana

We have audited the accompanying general purpose financial statements of the Rapides Parish Sheriff, Alexandria, Louisiana, as of and for the year ended June 30, 2002, as listed in the table of contents. These general purpose financial statements are the responsibility of the Rapides Parish Sheriff's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Rapides Parish Sheriff, as of June 30, 2002, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2002, on our consideration of the internal control over financial reporting of Rapides Parish Sheriff and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

MARVIN A. JUNEAU, C.P.A.
H. FRED RANDOW, C.P.A.
ERNEST F. SASSER, C.P.A.

ROBERT L. LITTON, C.P.A.
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PAYNE, MOORE & HERRINGTON, LLP

The Honorable William Earl Hilton
Rapides Parish Sheriff
Alexandria, Louisiana

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Rapides Parish Sheriff. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Payne, Moore & Herrington, LLP

Certified Public Accountants

December 17, 2002

GENERAL PURPOSE FINANCIAL STATEMENTS

The General Purpose Financial Statements include all funds and account groups of the Rapides Parish Sheriff and are designed to provide an overview of the financial position and results of operations for the Rapides Parish Sheriff as a whole. Additional information in the form of combining and individual fund financial statements and schedules is included elsewhere in this report to the extent such presentation expands on the financial information presented in the general purpose financial statements.

**RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2002**

EXHIBIT A

	Governmental Fund Types				Fiduciary Fund Types		Account Groups			Total (Memorandum Only)
	Special Revenue Funds		Debt Service Fund	Capital Projects Fund	Agency Funds	General Fixed Assets	Long-Term Debt			
	General Fund									
ASSETS AND OTHER DEBITS										
ASSETS										
Cash and cash equivalents	\$ 538,644	\$ 166,587	\$ 94,079	\$ 1,959,875	\$ 2,685,334	\$	\$	\$	\$ 3,484,644	
Investments	8,100,000								10,059,875	
Accounts receivable	1,012,684	10,994			1,256				1,024,934	
Due from other funds	268,433								268,433	
Accrued interest receivable	77,495			7,425					84,920	
Inventories	31,877	55,493							87,370	
Fixed assets							19,611,952		19,611,952	
OTHER DEBITS										
Amount available in Debt Service Fund								94,079	94,079	
Amount to be provided for retirement of general long-term debt								1,799,291	1,799,291	
4 TOTAL ASSETS AND OTHER DEBITS										
\$ 10,029,133	\$ 233,074	\$ 94,079	\$ 1,967,300	\$ 2,686,590	\$ 19,611,952	\$	\$ 1,893,370	\$ 36,515,498		
LIABILITIES, EQUITY, AND OTHER CREDITS										
LIABILITIES										
Accounts payable	\$ 249,518	\$ 7,784	\$	\$	\$	\$	\$	\$	\$ 257,302	
Payroll withholdings	1,556								1,556	
Due to other funds		10,167			258,266				268,433	
Due to taxing bodies and others					2,428,324				2,428,324	
Deferred revenue		23,471						498,269	89,475	
Compensated absences payable	66,004							16,522	498,269	
Note payable								1,378,579	16,522	
Certificates of indebtedness									1,378,579	
Other liabilities	11,289								11,289	
Total Liabilities	328,367	41,422	-	-	2,686,590	-	1,893,370	4,949,749		
EQUITY AND OTHER CREDITS										
Investment in general fixed assets						19,611,952			19,611,952	
Fund balances										
Reserved for debt service	9,582		94,079						94,079	
Reserved for Louisiana Youth Academy				1,967,300					9,582	
Designated for future capital projects	9,691,184	191,652							1,967,300	
Unreserved and undesignated	9,700,766	191,652	94,079	1,967,300	-	19,611,952	-		9,882,836	
Total Equity and Other Credits									31,565,749	
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS										
\$ 10,029,133	\$ 233,074	\$ 94,079	\$ 1,967,300	\$ 2,686,590	\$ 19,611,952	\$	\$ 1,893,370	\$ 36,515,498		

The accompanying notes are an integral part of the financial statements.

**RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 2002**

EXHIBIT B

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Total (Memorandum Only)
REVENUES					
Taxes - ad valorem	\$ 6,684,171	\$	\$	\$	\$ 6,684,171
Intergovernmental	3,300,743	143,573			3,444,316
Fees, commissions, etc.	9,248,462	25,366			9,273,828
Rental	20,400				20,400
Sale of merchandise		652,880			652,880
Interest earned	311,596	2,749	1,375	76,666	392,386
Miscellaneous	127,688	4,141			131,829
Total Revenues	19,693,060	828,709	1,375	76,666	20,599,810
EXPENDITURES					
Current					
Executive division	1,001,131				1,001,131
Finance division	195,573				195,573
Youth programs	90,825				90,825
Personnel division	125,026				125,026
Tax department	248,305				248,305
Civil department	432,678				432,678
Maintenance road/crew	302,203				302,203
Correction division (DC-1)	2,111,645				2,111,645
Work release facility	1,784,010				1,784,010
Correction division (DC-2)	691,439				691,439
Detective division	1,375,720				1,375,720
Records division	360,241				360,241
Uniform division	5,330,844				5,330,844
Training division	201,741				201,741
Louisiana Youth Academy	701,755				701,755
School patrol/Constables	28,545				28,545
Correction division (DC-3)	3,129,036				3,129,036
Warehouse	71,410				71,410
Cost of sales - commissaries		467,031			467,031
Bank charges - commissaries		7,285			7,285
Metro narcotics division		135,672			135,672
Grants to other governments - LLEBG		21,482			21,482
Capital outlay	861,517	22,630			884,147
Debt service	108,551		275,438		383,989
Total Expenditures	19,152,195	654,100	275,438	-	20,081,733
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	540,865	174,609	(274,063)	76,666	518,077
OTHER FINANCING SOURCES (USES)					
Operating transfers in	285,080	38,335	275,198		598,613
Operating transfers out	(313,533)	(208,888)		(76,192)	(598,613)
Sale of general fixed assets	16,974				16,974
Total Other Financing Sources (Uses)	(11,479)	(170,553)	275,198	(76,192)	16,974
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	529,386	4,056	1,135	474	535,051
FUND BALANCES, BEGINNING OF YEAR	9,171,380	187,596	92,944	1,966,826	11,418,746
FUND BALANCES, END OF YEAR	\$ 9,700,766	\$ 191,652	\$ 94,079	\$ 1,967,300	\$ 11,953,797

The accompanying notes are an integral part of the financial statements.

**RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL -
GENERAL, SPECIAL REVENUE, AND DEBT SERVICE FUNDS
YEAR ENDED JUNE 30, 2002**

EXHIBIT C

	General Fund			Special Revenue Funds			Debt Service Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES									
Taxes - ad valorem	\$ 6,700,000	\$ 6,684,171	\$ (15,829)	\$	\$	\$	\$	\$	\$
Intergovernmental	3,282,600	3,300,743	18,143	179,309	143,573	(35,736)			
Fees, commissions, etc.	8,978,400	9,248,462	270,062	5,600	25,366	19,766			
Rental	20,400	20,400	-						
Sale of merchandise				619,000	652,880	33,880			
Interest earned	305,000	311,596	6,596	3,039	2,749	(290)	1,500	1,375	(125)
Miscellaneous	187,500	127,688	(59,812)	300	4,141	3,841			
Total Revenues	19,473,900	19,693,060	219,160	807,248	828,709	21,461	1,500	1,375	(125)
EXPENDITURES									
Current									
Executive division	995,579	1,001,131	(5,552)						
Finance division	194,823	195,573	(750)						
Youth programs	103,564	90,825	12,739						
Personnel division	124,918	125,026	(108)						
Tax department	258,778	248,305	10,473						
Civil department	432,621	432,678	(57)						
Maintenance road/crew	311,423	302,203	9,220						
Correction division (DC-1)	2,102,160	2,111,645	(9,485)						
Work release facility	1,743,622	1,784,010	(40,388)						
Correction division (DC-2)	809,319	691,439	117,880						
Defective division	1,443,451	1,375,720	67,731						
Records division	392,889	360,241	32,648						
Uniform division	5,348,639	5,330,844	17,795						
Training division	192,173	201,741	(9,568)						
Louisiana Youth Academy	783,270	701,755	81,515						
School patrol/Constables	31,522	28,545	2,977						
Correction division (DC-3)	3,181,671	3,129,036	52,635						
Warehouse	75,160	71,410	3,750						
Cost of sales - commissaries				441,200	467,031	(25,831)			
Bank charges - commissaries				7,000	7,285	(285)			
Metro narcotics division				140,632	135,672	4,960			
Grants to other governments - LLEBG				46,137	21,482	24,655			
Capital outlay	821,998	861,517	(39,519)	24,082	22,630	1,452			
Debt service	108,620	108,551	69				275,436	275,438	(2)
Total Expenditures	19,456,200	19,152,195	304,005	659,051	654,100	4,951	275,436	275,438	(2)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	17,700	540,865	523,165	148,197	174,609	26,412	(273,936)	(274,063)	(127)

OTHER FINANCING SOURCES (USES)									
Operating transfers in	278,400	285,080	6,680	38,300	38,335	35	275,100	275,198	98
Operating transfers out	(313,400)	(313,533)	(133)	(202,200)	(208,888)	(6,688)			
Sale of general fixed assets	17,300	16,974	(326)						
Total Other Financing Sources (Uses)	<u>(17,700)</u>	<u>(11,479)</u>	<u>6,221</u>	<u>(163,900)</u>	<u>(170,553)</u>	<u>(6,653)</u>	<u>275,100</u>	<u>275,198</u>	<u>98</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES									
	-	529,386	529,386	(15,703)	4,056	19,759	1,164	1,135	(29)
FUND BALANCES, BEGINNING OF YEAR	<u>9,171,380</u>	<u>9,171,380</u>	<u>-</u>	<u>187,596</u>	<u>187,596</u>	<u>-</u>	<u>92,944</u>	<u>92,944</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 9,171,380</u>	<u>\$ 9,700,766</u>	<u>\$ 529,386</u>	<u>\$ 171,893</u>	<u>\$ 191,652</u>	<u>\$ 19,759</u>	<u>\$ 94,108</u>	<u>\$ 94,079</u>	<u>\$ (29)</u>

The accompanying notes are an integral part of the financial statements.

**RAPIDES PARISH SHERIFF
JUNE 30, 2002**

NOTES TO FINANCIAL STATEMENTS

1. REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27, of the Louisiana Constitution of 1974, the Sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of Rapides Parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, and other similar programs. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for the collection and distribution of ad valorem taxes, state revenue sharing funds, fines, costs, and bond forfeitures imposed by the district court.

The financial statements of the Rapides Parish Sheriff have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Rapides Parish Sheriff's accounting policies are described below.

Reporting Entity

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Rapides Parish Sheriff is considered a primary government, since it is a special purpose government that has a separately elected official, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the Sheriff may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The Sheriff also has no component units, defined by GASB Statement No. 14 as other legally separate organizations for which the Sheriff is financially accountable. There are no other primary governments with which the Sheriff has a significant relationship.

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Sheriff includes all funds, account groups, and activities that are controlled by the Sheriff as an independently elected official. As such, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. This report only includes all funds which are controlled by or dependent upon the Rapides Parish Sheriff.

**RAPIDES PARISH SHERIFF
JUNE 30, 2002**

NOTES TO FINANCIAL STATEMENTS

Fund Accounting

The Rapides Parish Sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types". The following fund types and account groups are used by the Rapides Parish Sheriff:

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds), the acquisition or construction of general fixed assets (Capital Projects Funds), and the servicing of general long-term debt (Debt Service Funds). Governmental funds include:

General Fund - The General Fund is used to account for all activities of the general government not accounted for in some other fund. The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and is used to account for the operations of the Sheriff's office. The Sheriff's primary sources of revenues are an ad valorem tax levied by the law enforcement district and fees for maintenance of prisoners. Other major sources of revenues include commissions on state revenue sharing, state supplemental pay for deputies, contract work for private and public entities, civil and criminal fees, fees for court attendance, and law enforcement grants. General operating expenditures are paid from this fund.

Special Revenue Funds

Jail Commissary Fund and Work Release Facility Commissary Fund - The Commissary Funds are used to account for the purchases and sales of cigarettes, candies, and notions for prisoners housed in the Work Release Facility and the correctional facilities referred to as DC-1, DC-2, and DC-3.

Drug Enforcement Fund - The Drug Enforcement Fund accounts for activities and transactions related to the Rapides Parish Metro Narcotics Task Force.

Local Law Enforcement Block Grant (LLEBG) Fund - The LLEBG Fund accounts for grant money that is to be used for law enforcement purposes by the Rapides Parish Sheriff as well as the other sub-recipients.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources and payment of principal and interest on the two million dollar certificates of indebtedness issued for the construction of the new jail located near the Louisiana Youth Academy.

**RAPIDES PARISH SHERIFF
JUNE 30, 2002**

NOTES TO FINANCIAL STATEMENTS

Capital Projects Fund - The Capital Projects Fund is used to account for funds designated for future expansion and acquisitions.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government.

Agency Funds - These funds are comprised of the Sheriff's Civil Fund, Tax Collector Fund, Cash Bond Fund, Fines and Costs Fund, and Jail Inmate Fund. They consist of monies deposited for civil suits, taxes, appearance bonds, fees, and funds held on behalf of inmates. Disbursements from the various funds are made to the appropriate agencies, litigants, and others as prescribed by statute.

The account groups are used to account for fixed assets and long-term liabilities which are not reported in the respective governmental funds.

General Fixed Assets - Fixed assets used in governmental fund operations are accounted for in the General Fixed Assets Account Group. All additions and retirements of fixed assets are recorded in this account group.

General Long-Term Debt - Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

The two account groups are not funds. They are concerned with the measurement of financial position and do not involve measurement of results of operations.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Sheriff considers ad valorem taxes as available if they are collected within 60 days after the fiscal year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Those revenues susceptible to accrual are ad valorem taxes, interest revenue and charges, commissions, and fees for service. Revenue recognition for cost reimbursement grants is recognized in accordance with GASB Statement 1. Grant revenue and expenditures are recognized in the period when all eligibility requirements have been met. Deferred revenues include amounts for which asset recognition criteria have been met. The Sheriff reports advance receipt of grant funds for use in the following period as deferred revenue.

**RAPIDES PARISH SHERIFF
JUNE 30, 2002**

NOTES TO FINANCIAL STATEMENTS

Budgets

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America, which is also consistent with state law. Annual appropriated budgets are usually adopted for the General, Special Revenue, and Debt Service Funds. All annual appropriations lapse at the end of the fiscal year. Budgets for capital projects are adopted on a project-length basis. Because these non-operating budgets primarily serve as a management control function, no comparison between budgeted and actual amounts for funds budgeted on this basis is provided in this document.

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Sheriff prepares a proposed budget no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, the date of the public hearing is published.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgets are controlled at the fund level. Budgeted amounts shown in the financial statements are as originally adopted or as amended from time to time by the Sheriff.

Cash and Cash Equivalents and Investments

Cash and cash equivalents include amounts in demand deposits, as well as short-term investments with a maturity date within three months of the date acquired by the Rapides Parish Sheriff.

Under state law, the Sheriff may deposit funds in demand deposits (interest bearing or non-interest bearing), money market accounts, or time deposits with state banks organized under Louisiana law or national banks having their principal offices in Louisiana.

Investments represent certificates of deposit with a maturity date more than three months from the date acquired. Investments are stated at cost, which approximates market value.

**RAPIDES PARISH SHERIFF
JUNE 30, 2002**

NOTES TO FINANCIAL STATEMENTS

Accounts Receivable

Accounts receivable are charged against income as they become uncollectible. In the opinion of management, all accounts at year-end were considered collectible, and an allowance for doubtful accounts was not considered necessary.

Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

Inventories

Inventories consist of (1) items sold at the commissaries, (2) commodities, if any, to feed the prisoners, and (3) office supplies. Inventories are valued at the lower of cost or market, using the first-in/first-out (FIFO) method.

Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions and construction are reflected as expenditures in the governmental funds, and the related assets are reported in the General Fixed Assets Account Group. Fixed assets are valued at historical cost, or estimated cost, if historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date received. No depreciation has been provided on general fixed assets. The total amount valued at estimated historical costs is not available.

General fixed assets provided by the Rapides Parish Police Jury are not recorded on the financial statements of the Rapides Parish Sheriff.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

Deferred Revenue

The Rapides Parish Sheriff may report deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Sheriff before he has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Sheriff has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

**RAPIDES PARISH SHERIFF
JUNE 30, 2002**

NOTES TO FINANCIAL STATEMENTS

Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the General Long-Term Debt Account Group. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

Long-Term Obligations

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the General Long-Term Debt Account Group.

Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. The reserved fund balance in the General Fund represents the unspent portion of monies received through a cooperative agreement for the Louisiana Youth Academy.

Designated fund balances represent tentative plans for future use of financial resources.

Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as operating transfers.

Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property located within the parish as of January 1 of each year. Taxes are levied normally in November, and actually billed to the taxpayer during the same month. Billed taxes become delinquent on January 1 of the following year. As the tax collector of the parish, the Sheriff bills and collects its own property taxes using the assessed values determined by the tax assessor of Rapides Parish. Assets are recognized when an enforceable legal claim has arisen or when resources are received, whichever is first. Revenues from ad valorem taxes are budgeted in the year billed, and recognized in the period that the taxes are levied.

For the year ended June 30, 2002, taxes of 16.88 mills were levied on property with assessed values totaling \$554,835,459. All taxes are accounted for as General Fund revenues.

**RAPIDES PARISH SHERIFF
JUNE 30, 2002**

NOTES TO FINANCIAL STATEMENTS

Supplemental Wages

Certain employees receive supplemental wages from the State of Louisiana. These supplemental wages are recognized as intergovernmental revenues and salaries and related benefits.

Memorandum Only - Total Columns

Total columns on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. CASH AND CASH EQUIVALENTS AND INVESTMENTS

At June 30, 2002, the Sheriff had cash and cash equivalents and investments as follows:

Cash and cash equivalents	\$ 3,484,644
Investments – certificates of deposit	<u>10,059,875</u>
	\$ 13,544,519

At year-end, the carrying amount of the Sheriff's deposits (demand deposits and certificates of deposit) were \$13,544,519. The bank balances totaled \$15,540,049. A summary of collateralization of bank balances is presented below.

Insured (federal deposit insurance)	\$ 700,000
Collateralized (Category I)	<u>14,840,049</u>
	\$ 15,540,049

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the agent bank.

3. ACCOUNTS RECEIVABLE

Intergovernmental	\$ 990,160
Fees, commissions, etc.	27,313
Other	<u>7,461</u>
	\$ 1,024,934

**RAPIDES PARISH SHERIFF
JUNE 30, 2002**

NOTES TO FINANCIAL STATEMENTS

4. INTERFUND ASSETS/LIABILITIES

DUE FROM/TO OTHER FUNDS:

<u>Receivable Fund</u>	<u>Payable Fund</u>	
General	Jail Commissary	\$ 2,552
	Drug Enforcement	7,615
	Sheriff's Civil	71,274
	Tax Collector	1,500
	Cash Bond	286
	Fines and Costs	29,740
	Jail Inmate	155,466
		<u>\$ 268,433</u>

5. INVENTORIES

Warehouse inventory	\$ 15,892
Office supplies	15,985
Commissary inventories	<u>55,493</u>
	<u>\$ 87,370</u>

6. GENERAL FIXED ASSETS

The following is a summary of changes in the General Fixed Asset Account Group during the year ended June 30, 2002:

	July 1, 2001	Additions	Deductions	June 30, 2002
Land and buildings	\$ 14,131,957	\$ 77,752	\$	\$ 14,209,709
Vehicles	2,656,587	507,973	(341,445)	2,823,115
Radios	680,403	142,929	(27,307)	796,025
Boats	55,183			55,183
Office Equipment	886,253	70,608	(24,476)	932,385
Camera/video	163,889	25,138	(693)	188,334
Other	460,206	49,002	(10,956)	498,252
Weapons	<u>97,022</u>	<u>11,927</u>		<u>108,949</u>
	<u>\$ 19,131,500</u>	<u>\$ 885,329</u>	<u>\$ (404,877)</u>	<u>\$ 19,611,952</u>

See Note 7 for mortgaged property.

**RAPIDES PARISH SHERIFF
JUNE 30, 2002**

NOTES TO FINANCIAL STATEMENTS

7. LONG-TERM DEBT

During the year ended June 30, 2002, the following changes occurred in long-term liabilities:

	Balance July 1, 2001	Additions	Reductions	Balance June 30, 2002
Compensated absences payable	\$ 478,335	\$ 498,269	\$ (478,335)	\$ 498,269
Note payable	80,676		(64,154)	16,522
Certificates of indebtedness				
Issued 1/16/96	159,808		(31,229)	128,579
Issued 1/22/98	1,455,000		(205,000)	1,250,000
	<u>\$ 2,173,819</u>	<u>\$ 498,269</u>	<u>\$ (778,718)</u>	<u>\$ 1,893,370</u>

Note Payable

The Rapides Parish Sheriff has the following debt instrument for a note payable outstanding at June 30, 2002:

<u>Creditor</u>	<u>Original Amount</u>	<u>Date of Note</u>	<u>Interest Rate</u>	<u>Terms of Note</u>	<u>Balance Due 6/30/02</u>
Michael W. Welch	\$ 446,000	3/1/93	8.5%	(1)	\$ 16,522

(1) This is a mortgage note on land, building, and other improvements for the Work Release Facility located on Highway 28 West in Alexandria, Louisiana. Monthly payments of \$5,715, including interest, are due for a period of nine and one-half years beginning April 1, 1993.

Certificates Of Indebtedness

On January 16, 1996, certificates of indebtedness in the amount of \$300,000 were issued to the Law Enforcement District of Rapides Parish to finance an addition and improvements to the Work Release Facility on Highway 28 West. The debt is to be repaid with General Fund excess revenues. The interest rate is 6% per annum and monthly payments of \$3,331 are due starting March 1, 1996 and ending January 1, 2006.

On January 22, 1998, certificates of indebtedness in the amount of \$2,000,000 were issued to the Law Enforcement District of Rapides Parish to finance the acquisition and construction of the new jail (DC-3) located near the Louisiana Youth Academy. This debt is to be repaid with General Fund excess revenues. The interest rate varies from 4.6% to 4.95% per annum. The Rapides Parish Law Enforcement District will transfer monthly to a debt service sinking fund one-sixth (1/6th) of the next interest payment due and one-twelfth (1/12th) of the next principal payment due. Interest is payable on September 1 and March 1, while principal payments are due March 1.

**RAPIDES PARISH SHERIFF
JUNE 30, 2002**

NOTES TO FINANCIAL STATEMENTS

Annual debt service requirements to maturity for above debt (excluding compensated absences payable), including interest of \$205,502, are as follows:

Fiscal Year Ending	
<u>June 30,</u>	
2003	\$ 337,429
2004	325,217
2005	328,937
2006	315,159
2007	<u>293,861</u>
	\$ 1,600,603

8. CHANGES IN AGENCY FUNDS

Balance, beginning of year	\$ 2,512,595
Additions	
Deposits	
Sheriff's sales, etc.	2,712,495
Bonds, fines, and costs	2,384,695
Other deposits	3,695,792
Taxes, fees, etc., paid to tax collector	51,230,315
Other additions	<u>15,037</u>
Total Additions	60,038,334
Reductions	
Taxes, fees, etc., distributed to taxing bodies and others	51,166,040
Deposits settled to:	
Sheriff's General Fund	2,502,649
Rapides Parish Police Jury	931,693
District Attorney	279,143
Indigent Defender	262,411
Clerk of Court	91,424
Litigants	1,578,763
Other settlements	668,726
Other reductions	<u>2,383,490</u>
Total Reductions	<u>59,864,339</u>
Balance, end of year	\$ 2,686,590

**RAPIDES PARISH SHERIFF
JUNE 30, 2002**

NOTES TO FINANCIAL STATEMENTS

**9. CHANGES IN BALANCES DUE TO TAXING BODIES AND OTHERS –
TAX COLLECTOR FUND**

Balance, Beginning Of Year (Unsettled)	\$ 1,592,977
Additions (Collections)	
Ad Valorem taxes	48,076,879
Prior year taxes	385,105
Interest on:	
Interest bearing checking accounts	78,773
Delinquent taxes	68,992
Tax certificates	13,637
State Revenue Sharing (See Note 10)	2,551,532
Tax notices, refunds, etc.	55,313
Other	84
Total Additions (Collections)	<u>51,230,315</u>
Total	52,823,292
Reductions (Distributions)	
Rapides Parish:	
Police Jury	10,688,456
School Board	25,291,267
Gravity Drainage District No. 1	204,757
Waterworks No. 3	3
Ward Ten Recreation District	241,313
Library	2,561,466
Waterworks District No. 11-A	67,328
Clerk of Court	8,505
Sheriff	7,404,447
Assessor	879,511
Airport Authority	405
Fire District No. 12	53,712
State of Louisiana:	
Forestry Commission	26,895
Tax Commission	9,984
Red River Waterway Commission	1,073,185
Red River, Atchafalaya, and Bayou	
Bouef Levee District	1,068,489
Pension funds	1,373,542
Refunds - Other	212,775
Total Reductions (Distributions)	<u>51,166,040</u>
Balance, End Of Year (Unsettled)	\$ 1,657,252

**RAPIDES PARISH SHERIFF
JUNE 30, 2002**

NOTES TO FINANCIAL STATEMENTS

10. STATE REVENUE SHARING – TAX COLLECTOR FUND

The State of Louisiana Revenue Sharing Funds provided by Act No. 1000 of 2001 were distributed as follows:

Rapides Parish:

Police Jury	\$ 738,782
School Board	885,211
Gravity Drainage District No. 1	8,216
Ward Ten Recreation District	11,706
Library	163,357
Waterworks District No. 11-A	2,927
Sheriff	557,857
Assessor	54,556
Fire District No. 12	1,814
Red River, Atchafalaya, and Bayou Bouef Levee District	54,107
Pension funds	<u>72,999</u>
	\$ 2,551,532

11. UNSETTLED BALANCES – TAX COLLECTOR FUND

The unsettled balances at June 30, 2002, include the following:

Taxes received under protest, plus interest earned to date on these taxes	\$ 1,655,166
Interest earned on other tax collection accounts	<u>2,086</u>
	\$ 1,657,252

Taxes held under protest are maintained in a separate bank account pending resolution of the protested taxes. Interest earned is accumulated and distributed periodically.

12. OPERATING LEASES

The Sheriff is committed for more than a single year under a few leases for copiers and building or office space. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended June 30, 2002 amounted to \$99,432.

**RAPIDES PARISH SHERIFF
JUNE 30, 2002**

NOTES TO FINANCIAL STATEMENTS

Future minimum lease payments for noncancellable leases are as follows:

Fiscal Year Ending June 30,	Amount
2003	\$ 84,161
2004	37,432
2005	20,362
2006	6,310
2007	2,050
	<u>\$ 150,315</u>

13. RISK MANAGEMENT

The office of the Rapides Parish Sheriff is exposed to various risks of loss related to torts, theft, or damage and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Sheriff carries commercial insurance for workmen's compensation, auto liability, commercial general liability, law enforcement officers' liability, and buildings and equipment.

The Sheriff covers all other losses, claim settlements, and judgments from General Fund resources. The Sheriff currently reports all of its risk management activities in its General Fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

The office of the Rapides Parish Sheriff is party to legal proceedings involving suits filed against the Sheriff for various reasons. Some of these suits claim damages that are material in amount. The amount of losses, if any, that may arise from these suits can not be reasonably estimated. Management does not believe that the Sheriff is exposed to any material losses not covered by insurance. No provision for losses is included in the financial statements.

14. PENSION PLAN

Substantially all employees of the Rapides Parish Sheriff are members of the Sheriff's Pension and Relief Fund ("System"), a cost-sharing, multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$800 per month, and who are at least 18 years of age at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service, or at any age with at least 30 years of creditable service, and receive a benefit, payable monthly for life, equal to a percentage of their average final salary for each year of credited service. The percentage factor to be used for each year of service is 3.33 percent of creditable service. In any case, the retirement benefit cannot exceed 100 percent of the final-average salary. Final-average salary is the employee's highest average salary over 36 consecutive or joined months that produces the highest average. Employees who terminate with at least 12 years of service and who do not withdraw their employee contributions may retire at or after 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service

RAPIDES PARISH SHERIFF
JUNE 30, 2002

NOTES TO FINANCIAL STATEMENTS

are also eligible to elect early benefits between the ages of 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established by state statute.

Employees who elected prior to July 1, 2001, could participate in the Deferred Retirement Option Plan (DROP), whereby in lieu of terminating employment and accepting a service retirement allowance, any member with twelve or more years of service and at least age 55, or 30 years of service and at least age 53, could defer the receipt of benefits for up to 3 years.

Effective July 1, 2001, the regular DROP option mentioned above was replaced by the Back DROP option. Instead of declaring in advance your DROP intentions, a member now declares at the end of the DROP period that he/she wants to participate in the Back DROP. The DROP period in the Back DROP is any time up to three years after a member is eligible to retire. The number of years in the Back DROP period is then subtracted from the number of years of creditable service to determine the retirement allowance for the member. The benefit allowable in the Back DROP is equal to the number of months in the DROP period times the monthly benefit calculated using the maximum retirement benefit.

Contributions to the System include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and one-tenth of one percent of the net direct premiums received in the state by casualty insurers doing business in the state. State statute requires covered employees to contribute 9.8 percent of their salaries to the System and requires an employer contribution equal to 7 percent of each covered employee's salary.

The Sheriff's Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to Sheriff's Pension and Relief Fund, 6554 Florida Blvd., Baton Rouge, LA 70806.

The Sheriff made the following required contributions to the Sheriff's Pension and Relief Fund:

<u>Fiscal Year Ending</u>	<u>Amount</u>
6/30/02	\$ 795,498
6/30/01	641,022
6/30/00	547,028

15. EXPENSES OF THE SHERIFF PAID BY OTHERS

The Rapides Parish Police Jury, as governing authority of the Parish, is required to provide certain facilities, services, and supplies necessary for the Sheriff to carry out the responsibilities of the office. Consequently, expenditures for those costs, such as office space, parish jail, certain equipment and supplies, and related expenses necessary for the use, operation, and maintenance of these facilities, are not included in the financial statements of the Sheriff.

**RAPIDES PARISH SHERIFF
JUNE 30, 2002**

NOTES TO FINANCIAL STATEMENTS

16. SUBSEQUENT EVENTS

Sales and Use Tax Proposition

On October 5, 2002, the voters of Rapides parish elected to allow the Rapides Parish Law Enforcement District to levy and collect an additional ½% sales and use tax. This tax will be levied starting January 1, 2003, in perpetuity, for the purpose of funding salaries and related benefits, as well as the purchase, lease, operation and maintenance of vehicles, furniture, fixtures and equipment of the Rapides Parish Sheriff's Office as defined in Sections 301-317, of Title 47 of Louisiana Revised Statutes of 1950 (R.S. 47:301-47:317).

GASB 34 Implementation

In June 1999, The Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. GASB Statement No. 34 established new financial reporting requirements for all state and local governments and consists of the following:

- A. Management Discussion and Analysis (MD&A) section providing an analysis of the government entity's overall financial position and results of operations.
- B. Basic Financial Statements:
 - 1. Government-Wide Financial Statements prepared using the economic resources measurement focus and the accrual basis of accounting. These statements are designed to provide a broad overview of a government entity's finances, in a manner similar to private sector business.
 - 2. Fund Financial Statements, consisting of a series of statements that focus on a government's major governmental funds, using the modified accrual basis of accounting, and enterprise funds, if any.
 - 3. Notes to the financial statements that include various disclosures for the Government-Wide and Fund Financial Statements to ensure that a complete picture is presented.
 - 4. Required supplementary information, such as budgetary comparison schedules.

In addition, this new GASB statement requires depreciation expense to be reported in the Government-Wide Financial Statements. However, depreciation expense will not be reported in the Fund Financial Statements that use the modified accrual basis of accounting.

The Rapides Parish Sheriff will implement the general provisions of GASB Statement No. 34 for the fiscal year ending June 30, 2003.

**COMBINING AND INDIVIDUAL
FUND FINANCIAL STATEMENTS**

GENERAL FUND

The General Fund, as provided by Louisiana Revised Statute 33:1422 is the principal fund of the Sheriff's office. The Sheriff's primary sources of revenue are an ad valorem tax levied by the law enforcement district and fees for maintenance of prisoners. Other major sources of revenues include commissions on state revenue sharing, state supplemental pay for deputies, contract work for private and public entities, civil and criminal fees, fees for court attendance, and law enforcement grants. General operating expenditures are paid from this fund.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
BALANCE SHEET
GENERAL FUND
JUNE 30, 2002

EXHIBIT D-1

ASSETS

Cash and cash equivalents	\$ 538,644
Investments	8,100,000
Accounts receivable	1,012,684
Due from other funds	
Jail Commissary Fund	2,552
Drug Enforcement Fund	7,615
Sheriff's Civil Fund	71,274
Tax Collector Fund	1,500
Cash Bond Fund	286
Fines and Costs Fund	29,740
Jail Inmate Fund	155,466
Accrued interest receivable	77,495
Supplies inventory	<u>31,877</u>
<u>TOTAL ASSETS</u>	<u>\$ 10,029,133</u>

LIABILITIES AND FUND EQUITY

LIABILITIES

Accounts payable	\$ 249,518
Payroll withholdings	1,556
Deferred revenue	66,004
Other liabilities	<u>11,289</u>
Total Liabilities	328,367

FUND EQUITY

Fund balance - Reserved for Louisiana Youth Academy	9,582
Fund balance - Unreserved and undesignated	<u>9,691,184</u>
Total Fund Equity	<u>9,700,766</u>

TOTAL LIABILITIES AND FUND EQUITY

\$ 10,029,133

See independent auditor's report.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2002

EXHIBIT D-2

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes - <i>ad valorem</i>	\$ 6,700,000	\$ 6,684,171	\$ (15,829)
Intergovernmental			
Federal	237,600	228,758	(8,842)
State	2,587,700	2,589,032	1,332
Local	457,300	482,953	25,653
Fees	717,100	786,210	69,110
Feeding and maintaining prisoners	7,564,200	7,762,313	198,113
Commissions	697,100	699,939	2,839
Rental	20,400	20,400	-
Interest earned	305,000	311,596	6,596
Miscellaneous	187,500	127,688	(59,812)
Total Revenues	19,473,900	19,693,060	219,160
EXPENDITURES			
Current			
Executive division	995,579	1,001,131	(5,552)
Finance division	194,823	195,573	(750)
Youth programs	103,564	90,825	12,739
Personnel division	124,918	125,026	(108)
Tax department	258,778	248,305	10,473
Civil department	432,621	432,678	(57)
Maintenance road/crew	311,423	302,203	9,220
Correction division (DC-1)	2,102,160	2,111,645	(9,485)
Work release facility	1,743,622	1,784,010	(40,388)
Correction division (DC-2)	809,319	691,439	117,880
Detective division	1,443,451	1,375,720	67,731
Records division	392,889	360,241	32,648
Uniform division	5,348,639	5,330,844	17,795
Training division	192,173	201,741	(9,568)
Louisiana Youth Academy	783,270	701,755	81,515
School patrol/Constables	31,522	28,545	2,977
Correction division (DC-3)	3,181,671	3,129,036	52,635
Warehouse	75,160	71,410	3,750
Capital outlay	821,998	861,517	(39,519)
Debt service			
Principal	95,384	95,383	1
Interest	13,236	13,168	68
Total Expenditures	19,456,200	19,152,195	304,005
EXCESS OF REVENUES OVER EXPENDITURES	17,700	540,865	523,165
OTHER FINANCING SOURCES (USES)			
Operating transfers in			
Jail Commissary Fund	130,000	130,000	-
Work Release Facility Commissary Fund	42,000	42,000	-
Local Law Enforcement Block Grant Fund	30,200	36,888	6,688
Capital Projects Fund	76,200	76,192	(8)
Operating transfers out			
Drug Enforcement Fund	(38,300)	(38,335)	(35)
Debt Service Fund	(275,100)	(275,198)	(98)
Sale of General Fixed Assets	17,300	16,974	(326)
Total Other Financing Sources (Uses)	(17,700)	(11,479)	6,221
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	529,386	529,386
FUND BALANCE, BEGINNING OF YEAR	9,171,380	9,171,380	-
FUND BALANCE, END OF YEAR	\$ 9,171,380	\$ 9,700,766	\$ 529,386

See independent auditor's report.

**RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2002**

**EXHIBIT D-3
(Continued)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES			
Executive Division			
Current			
Salaries and related benefits	\$ 746,379	\$ 738,425	\$ 7,954
Operating expenses	249,200	262,706	(13,506)
Capital outlay	143,143	144,146	(1,003)
Debt Service			
Principal	95,384	95,383	1
Interest	13,236	13,168	68
Total Executive Division	<u>1,247,342</u>	<u>1,253,828</u>	<u>(6,486)</u>
Finance Division			
Current			
Salaries and related benefits	180,423	179,649	774
Operating expenses	14,400	15,924	(1,524)
Capital outlay	5,115	5,025	90
Total Finance Division	<u>199,938</u>	<u>200,598</u>	<u>(660)</u>
Youth Programs			
Current			
Salaries and related benefits	48,664	48,684	(20)
Operating expenses	54,900	42,141	12,759
Total Youth Programs	<u>103,564</u>	<u>90,825</u>	<u>12,739</u>
Personnel Division			
Current			
Salaries and related benefits	92,868	92,901	(33)
Operating expenses	32,050	32,125	(75)
Capital outlay	1,325	-	1,325
Total Personnel Division	<u>126,243</u>	<u>125,026</u>	<u>1,217</u>
Tax Department			
Current			
Salaries and related benefits	164,128	164,648	(520)
Operating expenses	94,650	83,657	10,993
Total Tax Department	<u>258,778</u>	<u>248,305</u>	<u>10,473</u>

See independent auditor's report.

**RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2002**

**EXHIBIT D-3
(Continued)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Civil Department			
Current			
Salaries and related benefits	\$ 367,521	\$ 368,457	\$ (936)
Operating expenses	65,100	64,221	879
Capital outlay	<u>6,850</u>	<u>23,398</u>	<u>(16,548)</u>
Total Civil Department	439,471	456,076	(16,605)
Maintenance/Road Crew			
Current			
Salaries and related benefits	237,773	239,210	(1,437)
Operating expenses	73,650	62,993	10,657
Capital outlay	<u>29,096</u>	<u>30,586</u>	<u>(1,490)</u>
Total Maintenance/Road Crew	340,519	332,789	7,730
Correction Division (DC-1)			
Current			
Salaries and related benefits	1,582,360	1,572,713	9,647
Operating expenses	519,800	538,932	(19,132)
Capital outlay	<u>3,650</u>	<u>12,934</u>	<u>(9,284)</u>
Total Correction Division (DC-1)	2,105,810	2,124,579	(18,769)
Work Release Facility			
Current			
Salaries and related benefits	1,111,322	1,140,788	(29,466)
Operating expenses	632,300	643,222	(10,922)
Capital outlay	<u>49,338</u>	<u>40,673</u>	<u>8,665</u>
Total Work Release Facility	1,792,960	1,824,683	(31,723)
Correction Division (DC-2)			
Current			
Salaries and related benefits	505,419	464,485	40,934
Operating expenses	303,900	226,954	76,946
Capital outlay	<u>23,613</u>	<u>21,112</u>	<u>2,501</u>
Total Correction Division (DC-2)	832,932	712,551	120,381
Detective Division			
Current			
Salaries and related benefits	1,277,351	1,205,901	71,450
Operating expenses	166,100	169,819	(3,719)
Capital outlay	<u>106,320</u>	<u>137,961</u>	<u>(31,641)</u>
Total Detective Division	1,549,771	1,513,681	36,090

See independent auditor's report.

**RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2002**

**EXHIBIT D-3
(Continued)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Records Division			
Current			
Salaries and related benefits	\$ 339,489	\$ 308,631	\$ 30,858
Operating expenses	53,400	51,610	1,790
Capital outlay	<u>1,600</u>	<u>1,516</u>	<u>84</u>
Total Records Division	394,489	361,757	32,732
Uniform Division			
Current			
Salaries and related benefits	4,666,439	4,641,395	25,044
Operating expenses	682,200	689,449	(7,249)
Capital outlay	<u>418,499</u>	<u>413,304</u>	<u>5,195</u>
Total Uniform Division	5,767,138	5,744,148	22,990
Training Division			
Current			
Salaries and related benefits	117,273	119,756	(2,483)
Operating expenses	74,900	81,985	(7,085)
Capital outlay	<u>8,657</u>	<u>9,334</u>	<u>(677)</u>
Total Training Division	200,830	211,075	(10,245)
Louisiana Youth Academy			
Current			
Salaries and related benefits	557,370	536,886	20,484
Operating expenses	225,900	164,869	61,031
Capital outlay	<u>12,928</u>	<u>6,488</u>	<u>6,440</u>
Total Louisiana Youth Academy	796,198	708,243	87,955
School Patrol/Constables			
Current			
Salaries and related benefits	31,522	28,545	2,977
Correction Division (DC-3)			
Current			
Salaries and related benefits	2,151,371	2,138,322	13,049
Operating expenses	1,030,300	990,714	39,586
Capital outlay	<u>11,864</u>	<u>13,648</u>	<u>(1,784)</u>
Total Correction Division (DC-3)	3,193,535	3,142,684	50,851

See independent auditor's report.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2002

EXHIBIT D-3
(Concluded)

Variable
Favorable
(Unfavorable)

	<u>Budget</u>	<u>Actual</u>	
Warehouse			
Current			
Salaries and related benefits	\$ 43,760	\$ 43,476	\$ 284
Operating expenses	31,400	27,934	3,466
Capital outlay	-	1,392	(1,392)
Total Warehouse	<u>75,160</u>	<u>72,802</u>	<u>2,358</u>
<u>TOTAL EXPENDITURES</u>	<u>\$ 19,456,200</u>	<u>\$ 19,152,195</u>	<u>\$ 304,005</u>

See independent auditor's report.

SPECIAL REVENUE FUNDS

Special revenue funds account for the receipt and disbursement of earmarked monies.

Jail Commissary Fund - This fund accounts for the purchases and sales of cigarettes, candies, and notions for prisoners housed in the Rapides Parish Detention Centers (DC-1, DC-2, and DC-3) as well as items purchased with the gross profits from the sale of the merchandise.

Work Release Facility Commissary Fund - This fund accounts for the purchases and sales of cigarettes, candies, and notions for prisoners housed at the Work Release Facility located on Highway 28 West, as well as items purchased with the gross profits from the sale of the merchandise.

Drug Enforcement Fund - This fund accounts for the activities and transactions related to the Metro Narcotics Task Force.

Local Law Enforcement Block Grant Fund – This fund accounts for grant money that is to be used for law enforcement purposes by the Rapides Parish Sheriff as well as the other sub-recipients.

**RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2002**

EXHIBIT E-1

	Jail Commissary Fund	Work Release Facility Commissary Fund	Drug Enforcement Fund	Local Law Enforcement Block Grant Fund	Total
ASSETS					
Cash	\$ 21,432	\$ 12,364	\$ 109,320	\$ 23,471	\$ 166,587
Accounts receivable			10,994		10,994
Merchandise inventory	<u>44,072</u>	<u>11,421</u>			<u>55,493</u>
<u>TOTAL ASSETS</u>	<u>\$ 65,504</u>	<u>\$ 23,785</u>	<u>\$ 120,314</u>	<u>\$ 23,471</u>	<u>\$ 233,074</u>
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts payable	\$ 4,094	\$ 3,690	\$	\$	\$ 7,784
Due to General Fund	2,552		7,615		10,167
Deferred Revenue				23,471	23,471
Total Liabilities	<u>6,646</u>	<u>3,690</u>	<u>7,615</u>	<u>23,471</u>	<u>41,422</u>
FUND EQUITY					
Fund Balances - Unreserved	<u>58,858</u>	<u>20,095</u>	<u>112,699</u>	<u>-</u>	<u>191,652</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>\$ 65,504</u>	<u>\$ 23,785</u>	<u>\$ 120,314</u>	<u>\$ 23,471</u>	<u>\$ 233,074</u>

See independent auditor's report.

**RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2002**

EXHIBIT E-2

	Jail Commissary Fund	Work Release Facility Commissary Fund	Drug Enforcement Fund	Local Law Enforcement Block Grant Fund	Total
REVENUES					
Intergovernmental	\$	\$	\$ 87,274	\$ 56,299	\$ 143,573
Fees, commissions, etc.			25,366		25,366
Sale of merchandise	458,833	194,047			652,880
Interest earned	678			2,071	2,749
Miscellaneous		171	3,970		4,141
Total Revenues	<u>459,511</u>	<u>194,218</u>	<u>116,610</u>	<u>58,370</u>	<u>828,709</u>
EXPENDITURES					
Current					
Cost of merchandise sold	318,495	148,536			467,031
Bank charges	7,285				7,285
Salaries and related benefits			55,418		55,418
Office operations			80,254		80,254
Grants to other governments				21,482	21,482
Capital outlay			22,630		22,630
Total Expenditures	<u>325,780</u>	<u>148,536</u>	<u>158,302</u>	<u>21,482</u>	<u>654,100</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	133,731	45,682	(41,692)	36,888	174,609
OTHER FINANCING SOURCES (USES)					
Operating transfers in			38,335		38,335
Operating transfers out	(130,000)	(42,000)		(36,888)	(208,888)
Total Other Financing Sources (Uses)	<u>(130,000)</u>	<u>(42,000)</u>	<u>38,335</u>	<u>(36,888)</u>	<u>(170,553)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	3,731	3,682	(3,357)	-	4,056
FUND BALANCES, BEGINNING OF YEAR	<u>55,127</u>	<u>16,413</u>	<u>116,056</u>	<u>-</u>	<u>187,596</u>
FUND BALANCES, END OF YEAR	<u>\$ 58,858</u>	<u>\$ 20,095</u>	<u>\$ 112,699</u>	<u>\$ -</u>	<u>\$ 191,652</u>

See independent auditor's report.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JAIL COMMISSARY FUND
YEAR ENDED JUNE 30, 2002

EXHIBIT E-3

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Sale of merchandise	\$ 424,000	\$ 458,833	\$ 34,833
Interest earned	<u>1,000</u>	<u>678</u>	<u>(322)</u>
Total Revenues	425,000	459,511	34,511
EXPENDITURES			
Current			
Cost of merchandise sold	288,000	318,495	(30,495)
Bank charges	<u>7,000</u>	<u>7,285</u>	<u>(285)</u>
Total Expenditures	<u>295,000</u>	<u>325,780</u>	<u>(30,780)</u>
EXCESS OF REVENUES OVER EXPENDITURES	130,000	133,731	3,731
OTHER FINANCING USES			
Operating transfer out			
General Fund	<u>(130,000)</u>	<u>(130,000)</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	-	3,731	3,731
FUND BALANCE, BEGINNING OF YEAR	<u>55,127</u>	<u>55,127</u>	<u>-</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 55,127</u>	<u>\$ 58,858</u>	<u>\$ 3,731</u>

See independent auditor's report.

**RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORK RELEASE FACILITY COMMISSARY FUND
YEAR ENDED JUNE 30, 2002**

EXHIBIT E-4

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Sale of merchandise	\$ 195,000	\$ 194,047	\$ (953)
Miscellaneous	<u>200</u>	<u>171</u>	<u>(29)</u>
Total Revenues	195,200	194,218	(982)
EXPENDITURES			
Current			
Cost of merchandise sold	<u>153,200</u>	<u>148,536</u>	<u>4,664</u>
EXCESS OF REVENUES OVER EXPENDITURES	42,000	45,682	3,682
OTHER FINANCING USES			
Operating transfer out			
General Fund	<u>(42,000)</u>	<u>(42,000)</u>	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	-	3,682	3,682
FUND BALANCE, BEGINNING OF YEAR	<u>16,413</u>	<u>16,413</u>	<u>-</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 16,413</u>	<u>\$ 20,095</u>	<u>\$ 3,682</u>

See independent auditor's report.

**RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DRUG ENFORCEMENT FUND
YEAR ENDED JUNE 30, 2002**

EXHIBIT E-5

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental			
Federal grants	\$ 90,844	\$ 73,109	\$ (17,735)
Local matches	14,167	14,165	(2)
Commission on forfeited assets	5,600	25,366	19,766
Miscellaneous	100	3,970	3,870
Total Revenues	<u>110,711</u>	<u>116,610</u>	<u>5,899</u>
EXPENDITURES			
Current			
Salaries and related benefits	55,182	55,418	(236)
Building lease	20,400	18,842	1,558
Utilities	5,290	5,118	172
Telephone	8,000	9,911	(1,911)
Informants and undercover operations	27,000	24,500	2,500
Undercover supplies	2,056	2,383	(327)
Office expense	18,539	17,042	1,497
Vehicle expense	3,890	2,182	1,708
Insurance	175	176	(1)
Training	100	100	-
Capital outlay	24,082	22,630	1,452
Total Expenditures	<u>164,714</u>	<u>158,302</u>	<u>6,412</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(54,003)	(41,692)	12,311
OTHER FINANCING SOURCES			
Operating transfer in			
General Fund	38,300	38,335	35
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(15,703)	(3,357)	12,346
FUND BALANCE, BEGINNING OF YEAR	<u>116,056</u>	<u>116,056</u>	<u>-</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 100,353</u>	<u>\$ 112,699</u>	<u>\$ 12,346</u>

See independent auditor's report.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LOCAL LAW ENFORCEMENT BLOCK GRANT FUND
YEAR ENDED JUNE 30, 2002

EXHIBIT E-6

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Federal grants	\$ 74,298	\$ 56,299	\$ (17,999)
Interest	<u>2,039</u>	<u>2,071</u>	<u>32</u>
Total Revenues	76,337	58,370	(17,967)
 EXPENDITURES			
Grants to other governments	<u>46,137</u>	<u>21,482</u>	<u>24,655</u>
 EXCESS OF REVENUES OVER EXPENDITURES	30,200	36,888	6,688
 OTHER FINANCING USES			
Operating transfer out			
General Fund	<u>(30,200)</u>	<u>(36,888)</u>	<u>(6,688)</u>
 EXCESS OF REVENUES AND OTHER FINANCING USES OVER EXPENDITURES	-	-	-
 FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
 <u>FUND BALANCE, END OF YEAR</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources and payment of principal and interest on the two million dollar certificates of indebtedness issued for the construction of the new jail (DC-3) located near the Louisiana Youth Academy.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2002

EXHIBIT F-1

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Interest earned	\$ 1,500	\$ 1,375	\$ (125)
EXPENDITURES			
Debt service			
Principal	205,000	205,000	-
Interest	<u>70,436</u>	<u>70,438</u>	<u>(2)</u>
Total Expenditures	<u>275,436</u>	<u>275,438</u>	<u>(2)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(273,936)	(274,063)	(127)
OTHER FINANCING SOURCES			
Operating transfers in General Fund	<u>275,100</u>	<u>275,198</u>	<u>98</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	1,164	1,135	(29)
FUND BALANCE, BEGINNING OF YEAR	<u>92,944</u>	<u>92,944</u>	<u>-</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 94,108</u>	<u>\$ 94,079</u>	<u>\$ (29)</u>

See independent auditor's report.

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for funds designated for future expansion and acquisitions.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
CAPITAL PROJECTS FUND
YEAR ENDED JUNE 30, 2002

EXHIBIT G-1

REVENUES

Interest earned

\$ 76,666

EXPENDITURES

-

EXCESS OF REVENUES OVER EXPENDITURES

76,666

OTHER FINANCING USES

Operating transfer out

General Fund

(76,192)

EXCESS OF REVENUES OVER EXPENDITURES
AND OTHER FINANCING USES

474

FUND BALANCE, BEGINNING OF YEAR

1,966,826

FUND BALANCE, END OF YEAR

\$ 1,967,300

See independent auditor's report.

AGENCY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governmental entities, and/or other funds.

Sheriff's Civil Fund - This fund is used to account for cash received from sheriff's sales, garnishment of wages, and services provided to other governmental units. Also, certain amounts are held pursuant to judicial orders pending finalization of legal suits.

Tax Collector Fund - This fund is used to account for collection of assessed ad valorem taxes, sportsman's licenses, and redemptions of ad valorem taxes and the disposition to the applicable taxing bodies.

Cash Bond Fund - This fund is used to account for cash bonds received for prisoners' release pending trial.

Fines and Costs Fund - This fund is used to account for fines and costs on traffic and other legal violations received by the Sheriff to be distributed in accordance with specific laws and regulations.

Jail Inmate Fund - This fund is used to account for cash held for each prisoner in the jail and the Work Release Facility. This money may be used by the prisoner for commissary purchases and any remaining cash is returned to the prisoner when he/she is released.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
COMBINING BALANCE SHEET
FIDUCIARY FUND TYPES - ALL AGENCY FUNDS
JUNE 30, 2002

EXHIBIT H-1

	Sheriff's Civil Fund	Tax Collector Fund	Cash Bond Fund	Fines and Costs Fund	Jail Inmate Fund	Total
ASSETS						
Cash	\$ 225,844	\$ 1,657,252	\$ 62,793	\$ 196,039	\$ 543,406	\$ 2,685,334
Due from inmates					1,256	1,256
<u>TOTAL ASSETS</u>	\$ 225,844	\$ 1,657,252	\$ 62,793	\$ 196,039	\$ 544,662	\$ 2,686,590
LIABILITIES						
Due to General Fund	\$ 71,274	\$ 1,500	\$ 286	\$ 29,740	\$ 155,466	\$ 258,266
Unsettled balances due to taxing bodies and others		1,655,752			389,196	1,655,752
Due to inmates						389,196
Due to others	154,570		62,507	166,299		383,376
<u>TOTAL LIABILITIES</u>	\$ 225,844	\$ 1,657,252	\$ 62,793	\$ 196,039	\$ 544,662	\$ 2,686,590

See independent auditor's report.

RAPIDES PARISH SHERIFF
ALEXANDRIA, LOUISIANA
COMBINING STATEMENT OF CHANGES
IN ASSETS AND LIABILITIES
FIDUCIARY FUND TYPES - ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 2002

EXHIBIT H-2

	Sheriff's Civil Fund	Tax Collector Fund	Cash Bond Fund	Fines and Costs Fund	Jail Inmate Fund	Total
BALANCES, BEGINNING OF YEAR	\$ 226,045	\$ 1,592,977	\$ 64,515	\$ 175,729	\$ 453,329	\$ 2,512,595
ADDITIONS						
Deposits						
Sheriff's sales, etc.	2,712,495					2,712,495
Bonds, fines, and costs			64,940	2,319,755		2,384,695
Other deposits	9,687				3,686,105	3,695,792
Taxes, fees, etc., paid to tax collector		51,230,315	1,896	3,646	9,495	51,230,315
Other additions						15,037
Total Additions	2,722,182	51,230,315	66,836	2,323,401	3,695,600	60,038,334
REDUCTIONS						
Taxes, fees, etc., distributed to taxing bodies and others		51,166,040				51,166,040
Deposits settled to:						
Sheriff's General Fund	717,289		6,499	381,971	1,396,890	2,502,649
Rapides Parish Police Jury				931,693		931,693
District Attorney				279,143		279,143
Indigent Defender				262,411		262,411
Clerk of Court	91,424					91,424
Litigants	1,578,763					1,578,763
Other settlements	220,853			447,873		668,726
Other reductions	114,054		62,059		2,207,377	2,383,490
Total Reductions	2,722,383	51,166,040	68,558	2,303,091	3,604,267	59,864,339
BALANCES, END OF YEAR	\$ 225,844	\$ 1,657,252	\$ 62,793	\$ 196,039	\$ 544,662	\$ 2,686,590

See independent auditor's report.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**RAPIDES PARISH SHERIFF
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2002**

SCHEDULE 1

<u>FEDERAL AGENCY/PASS THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>GRANT PERIOD</u>	<u>FEDERAL CFDA NUMBER</u>	<u>AGENCY OR PASS-THROUGH GRANT NUMBER</u>	<u>TOTAL FEDERAL AWARD AMOUNT</u>	<u>AMOUNT OF FEDERAL AWARD EXPENDED</u>
U. S. DEPARTMENT OF JUSTICE					
Bureau of Justice Assistance and Rapides Parish Police Jury					
Local Law Enforcement Block Grants Program (LLEBG)	10/01/99-09/30/01	16.592	99-LB-VX-7160	\$ 85,513	\$ 9,072
	10/01/00-09/30/02		2000-LB-BX-0689	91,706	1,157
	10/01/01-09/30/03		2001-LB-BX-1658	69,070	46,070
Total LLEBG					56,299
Bullet Proof Vest Partnership Program	08/30/99-09/30/03	16.607	N/A	38,296	3,859
Office of Community Oriented Policing Services					
COPS in School	04/01/99-06/30/03	16.710	99-SH-WX-0193	68,334	17,187
COPS - Universal Hiring Program	04/01/95-06/30/03		95-CC-WX-0264	454,732	65,337
COPS-MORE	09/01/00-02/28/02		2000-CM-WX-0371	15,300	8,512
Total COPS					91,036
Passed through the State of Louisiana					
Louisiana Commission on Law Enforcement and St. Martin Parish Sheriff					
Crime Victim Assistance					
SALT - ECVA Grant	07/01/01-06/30/02	16.575	N/A	VARIABLE	15,457
Louisiana Commission on Law Enforcement and Administration					
of Criminal Justice					
Violence Against Women Formula Grants					
Domestic Violence Investigation	06/16/01-01/15/02	16.588	96-M3-M.02-0459	16,948	16,948
	01/16/02-11/30/02			26,489	12,418
					29,366
Byrne Formula Grant Program					
Multi-Jurisdictional Task Force	10/01/00-09/30/01	16.579	B99-3-016	78,445	25,239
	10/01/01-09/30/02			78,445	47,870
					73,109
Integrated Criminal Apprehension	04/01/01-03/31/02		N/A	73,750	56,886
	04/01/02-03/31/03			73,147	17,361
					74,247
Total Byrne Formula Grant Program					147,356
Total U. S. Department of Justice					343,373
U. S. Department of Transportation					
Safe and Sober Campaign	07/01/01-09/30/02	20.601	N/A	15,552	4,273
TOTAL					\$ 347,646

Notes:

The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the Sheriff's accounting policies.

See independent auditor's report.

**OTHER REPORTS REQUIRED
BY GOVERNMENT AUDITING STANDARDS
AND OMB CIRCULAR A-133**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable William Earl Hilton
Rapides Parish Sheriff
Alexandria, Louisiana

We have audited the general purpose financial statements of the Rapides Parish Sheriff, Alexandria, Louisiana, as of and for the year ended June 30, 2002, and have issued our report thereon dated December 17, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Rapides Parish Sheriff's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as Findings 2002-01 and 2002-02.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

MARVIN A. JUNEAU, C.P.A.

ROBERT L. LITTON, C.P.A.

MICHAEL A. JUNEAU, C.P.A.

H. FRED RANDOW, C.P.A.

ROBERT W. DVORAK, C.P.A.

JAMES N. BALLARD, C.P.A.

ERNEST F. SASSER, C.P.A.

REBECCA B. MORRIS, C.P.A.

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PAYNE, MOORE & HERRINGTON, LLP

The Honorable William Earl Hilton
Rapides Parish Sheriff
Alexandria, Louisiana

This report is intended solely for the information and use of the Rapides Parish Sheriff, management, the Louisiana Legislative Auditor's office, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Payne, Moore & Herrington, LLP

Certified Public Accountants

December 17, 2002

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

The Honorable William Earl Hilton
Rapides Parish Sheriff
Alexandria, Louisiana

Compliance

We have audited the compliance of the Rapides Parish Sheriff with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2002. The Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Sheriff's management. Our responsibility is to express an opinion on the Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Sheriff's compliance with those requirements.

In our opinion, the Rapides Parish Sheriff complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2002.

MARVIN A. JONEAU, C.P.A.
H. FRED RANDOW, C.P.A.
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PAYNE, MOORE & HERRINGTON, LLP

The Honorable William Earl Hilton
Rapides Parish Sheriff
Alexandria, Louisiana

Internal Control Over Compliance

The management of the Rapides Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Sheriff's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Rapides Parish Sheriff, management, the Louisiana Legislative Auditor's office, and grantor agencies and is not intended to be and should not be used by anyone other than these specified parties.

Payne, Moore & Herrington, LLP

Certified Public Accountants

December 17, 2002

**RAPIDES PARISH SHERIFF
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2002**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unqualified	
Internal control over financial reporting:		
Material weaknesses identified?	_____ yes	___x___ no
Reportable conditions identified that are not considered to be material weaknesses?	_____ yes	___x___ none reported
Noncompliance material to financial statements noted?	___x___ yes	_____ no
<i>Management's Corrective Action Plan</i>	<i>See Attached</i>	
<i>Management's Summary Schedule of Prior Audit Findings</i>	<i>See Attached</i>	
<i>Memorandum of Recommendations and Other Comments</i>	None	

Federal Awards

Internal control over major programs:		
Material weaknesses identified?	_____ yes	___x___ no
Reportable conditions identified that are not considered to be material weaknesses?	_____ yes	___x___ none reported
Type of auditor's report issued on compliance for major programs:	Unqualified	
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	_____ yes	___x___ no
Identification of major programs:		

CFDA Number

16.579

Name of Federal Program

COPS – Cluster of 3 grants
COPS In School, COPS Universal Hiring
Program, and COPS More

Dollar threshold used to distinguish between type A and type B programs:	\$300,000
Auditee qualified as low-risk auditee?	___x___ yes _____ no

**RAPIDES PARISH SHERIFF
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2002**

SECTION II - FINANCIAL STATEMENT FINDINGS

FINDING 2002-01

Criteria: Louisiana Revised Statutes 42:283 through 42:286 establish specific reporting requirements for sheriffs, clerks of court, assessors, coroners, registrars of voters, boards of health, boards of equalization, levee districts, and drainage districts in the state, Orleans Parish excepted.

Condition: It is our understanding that the reports should be made available to the Police Jury and Clerk of Court within thirty days after the close of the fiscal year. Rapides Parish Sheriff has not complied with the established reporting requirements for the year ending June 30, 2002.

Recommendation: We recommend compliance with Louisiana Revised Statutes in regards to these required reports.

Management's response: See management's corrective action plan.

FINDING 2002-02

Criteria: Louisiana Revised Statute 39:1311(A) requires that the administrative officer shall monitor and control revenues and expenditures within a fund. A budget amendment should be made when an unfavorable variance of 5% or more occurs between the budgeted amounts and the actual amounts of revenues, expenditures, or fund balance, in a fund where budgeted expenditures exceed \$250,000.

Condition: The Jail Commissary Special Revenue Fund budgeted and actual expenditures has an unfavorable variance exceeding 5% for the year ending June 30, 2002.

Recommendation: We recommend compliance with Louisiana Revised Statute in regards to budget amendments.

Management's response: See management's corrective action plan.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

**RAPIDES PARISH SHERIFF
MANAGEMENT'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2002**

REPORTABLE CONDITIONS

FINDING 2001-01

Condition: Review of time sheets indicated that departments were not recording overtime consistently. Many departments were recording the time earned as straight time, while other departments are recording time earned at time and one half.

Current Status: Resolved

FINDING 2001-02

Condition: Louisiana Revised Statutes 42:283 through 42:286 establish specific reporting requirements for sheriffs, clerks of court, assessors, coroners, registrars of voters, boards of health, boards of equalization, levee districts, and drainage districts in the state, Orleans Parish excepted.

It is our understanding that the reports should be made available to the Police Jury and Clerk of Court within thirty days after the close of the fiscal year. Rapides Parish Sheriff has not complied with the established reporting requirements for the year ending June 30, 2001.

Current Status: The Rapides Parish Sheriff's Office along with the Louisiana Sheriff's Association is currently pursuing having this law repealed. See schedule of findings and questioned costs 2002-01.

**RAPIDES PARISH SHERIFF
MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2002**

The Rapides Parish Sheriff respectfully submits the following corrective action plan for the year ended June 30, 2002.

Independent Public Accounting Firm: Payne, Moore & Herrington, LLP
P. O. Box 13200
Alexandria, LA 71315-3200
(318) 443-1893

Auditee Contact Person: Mark Thibeaux
Rapides Parish Sheriff Office
P.O. Box 1510
Alexandria, LA 71309-1519
(318) 473-6810

Audit period: July 1, 2001 through June 30, 2002

The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the Schedule.

Reportable Condition:

FINDING 2002-01

Condition: It is our understanding that the reports should be made available to the Police Jury and Clerk of Court within thirty days after the close of the fiscal year. Rapides Parish Sheriff has not complied with the established reporting requirements for the year ending June 30, 2002.

Recommendation: We recommend compliance with Louisiana Revised Statutes in regards to these required reports.

Action taken: At this time we do not feel it is appropriate to disclose this information without a specific public request. The Rapides Parish Sheriff's Office along with the Louisiana Sheriff's Association is currently pursuing having this law repealed.

FINDING 2002-02

Condition: Louisiana Revised Statute 39:1311(A) requires that the administrative officer shall monitor and control revenues and expenditures within a fund. A budget amendment should be made when an unfavorable variance of 5% or more occurs between the budgeted amounts and the actual amounts of revenues, expenditures, or fund balance, in a fund where budgeted expenditures exceed \$250,000.

**RAPIDES PARISH SHERIFF
MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2002**

The Jail Commissary Special Revenue Fund budgeted and actual expenditures has an unfavorable variance exceeding 5% for the year ending June 30, 2002.

Recommendation: We recommend compliance with Louisiana Revised Statue in regards to budget amendments.

Action taken: A change in inmate population during the year caused some uncertainty in the expected revenues and expenses in the Jail Commissary Fund. We will monitor the activity closer in the coming years so that revenues and expenses will stay within 5% of the expected budget.